IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

WEDNESDAY, THE 4TH APRIL 2007 / 14TH CHAITHRA 1929

WP(C).No. 11851 of 2007(J)

PETITIONER:

M/S.GODREJ & BOYCE MFG. CO.LTD.,
EDACHIRA, KAKKANAD, NEAR INFO PARK,
KOCHI-30, ERNAKULAM DIST., REP. BY ITS BRANCH
COMMERCIAL MANAGER & AUTHORISED SIGNATORY
MR.P.RAGHAVAN.

BY ADV. SRI.BOBBY JOHN
SRI.TOMSON T.EMMANUEL

RESPONDENTS:

1. THE ASST.COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE-1,
ERNAKULAM.

2. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM, COCHIN-30.

BY G.P. SHRI.I.V.PRAMOD.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

S.SIRI JAGAN, J.

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W.P.(C).No.11851 of 2007

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Dated this the 4th day of April, 2007

J U D G M E N T

In this writ petition the petitioner is challenging Ext.P14 show cause notice issued under Section 45A of the Kerala General Sales Tax Act, 1963. In so far as it is only a show cause notice and the petitioner can raise all his contentions in his reply to the show cause notice, which I am sure, the Assistant Commissioner, Sales Tax Office, Special circle-I, Ernakulam, would consider in accordance with law, I do not think that I would be justified in interfering with the same in exercise of my discretionary jurisdiction under Art.226 of the Constitution of India. Accordingly, the writ petition is dismissed.

Sd/-

sdk+ S.SIRI JAGAN, JUDGE

///True copy///

P.A. to Judge.